

## Message Text

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ACTION EUR-25

INFO OCT-01 ISO-00 EURE-00 SWF-02 AID-20 CEA-02 CIAE-00

COME-00 EB-11 FRB-03 INR-11 NSAE-00 RSC-01 CIEP-03

SP-03 STR-08 TRSE-00 LAB-06 SIL-01 SAM-01 OMB-01 L-03

SCA-01 SCSE-00 CPR-02 DRC-01 /106 W

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P R 251648Z SEP 74

FM USMISSION OECD PARIS

TO SECSTATE WASH DC PRIORITY 3708

INFO USMISSION EC BRUSSELS

UNCLAS OECD PARIS 22693

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: FOREIGN TAXATION OF USG EXPENDITURES ABROAD

REF: (A) STATE 202283; (B) CFA(73)15 OF DEC. 19, 1973

1. OECD SECRETARIAT HAS NOT PREPARED SPECIAL STUDIES NOR DOES IT HAVE SPECIAL EXPERTISE ON SUBJECT EXEMPTIONS TO THE VALUE ADDED TAX. HOWEVER, MISSION DIRECTS ATTENTION TO OECD DOUBLE TAXATION CONVENTION WHEREIN ARTICLE 27 CONCERNS DIPLOMATIC AND CONSULAR OFFICERS. REF B CONTAINS REVISED NOTES AND EXPLANATORY MATERIAL CONCERNING ARTICLE 27.

2. MISSION BELIEVES SUB-COMMITTEE COULD HAVE USEFUL EXCHANGE OF INFORMATION WITH OECD SECRETARIAT ON GENERAL TAX POLICY AND ORGANIZATION'S EXPERIENCES WITH VAT PROBLEM. CONFIRM IF CONSULTATION OECD DESIRED SO MISSION MAY DESIGNATE CONTROL OFFICER AND ARRANGE MEETINGS WITH BOTH DIRECTOR GENERAL FOR ADMINISTRATION AND APPROPRIATE OFFICIALS (JOHN HACKETT AND KENNETH MESSERE) IN OECD FINANCIAL AND FISCAL AFFAIRS DIRECTORATE.

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TURNER

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX RATES, GOVERNMENT EXPENDITURES, COMMITTEES, VISITS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 25 SEP 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974OECDP22693  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740270-0346  
**From:** OECD PARIS  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740915/aaaaamoo.tel  
**Line Count:** 61  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION EUR  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:**  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** (A) STATE 202283; (B) CFA(73)15 OF D, EC. 19, 1973  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** golinofr  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 02 APR 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <02 APR 2002 by maustmc>; APPROVED <03 JUL 2002 by golinofr>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** FOREIGN TAXATION OF USG EXPENDITURES ABROAD  
**TAGS:** EFIN, US  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005